



सत्यमेव जयते

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## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts**

#### FINANCE DEPARTMENT

#### NOTIFICATION

**No. 03/2024 - State Tax (Rate)**

Sachivalaya, Gandhinagar, 15<sup>th</sup> July, 2024

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017.

**No. (GHN-27)GST-2024/S.11(1)(76)GST Cell:-** In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-36) GST-2017/S.11(1)(1)-TH dated the 30<sup>th</sup> June, 2017 being Notification No. 2/2017-State Tax (Rate), namely :-

In the said notification, after the Schedule, in the Explanation, in clause (ii), after the entries relating thereto, the following proviso shall be inserted, namely :-

“Provided that notwithstanding anything contained in the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder, as amended from time to time, the supply of agricultural farm produce in package(s) of commodities containing quantity of more than 25 kilogram or 25 litre shall not be considered as a supply made within the scope of expression ‘pre-packaged and labelled’.”.

2. This notification shall come into force on the 15<sup>th</sup> day of July, 2024.

By order and in the name of the Governor of Gujarat,

**DR. NISARG JOSHI,**

Deputy Secretary to Government.

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